

OBSERVATIONS ON THE NEW CYDER TAX, &c. BY J. MASSIE.

NUMBER XIV.

THE Advantages derived by the People of Scotland, from this Treaty of Union with the People of England, are next to be considered: and first of all, it will be necessary to shew the State of Affairs between the Two Nations, just before the Negotiations for an Union begun: because the viewing of each Nation apart from the other, will enable every Man to form a better judgment of the Terms of Union: it will therefore be expedient to lay before the Landholders of England, the following Extracts from a Law that shews the then State of Trade &c. between the Two Nations.

Anno Tertio et Quarto.

ANNÆ REGINÆ.

"An Act for the effectual Securing the Kingdom of England, from the apparent Dangers that may arise from several Acts lately passed in the Parliament of Scotland.

"For preventing the many inconveniences which may speedily happen to the Two Kingdoms of England and Scotland, if a nearer and more compleat Union be not made between the said Kingdoms; Be it enacted &c.

"And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, no Person or Persons, being a Native or Natives of the Kingdom of Scotland (except such as are now settled Inhabitants within the Kingdom of England, or the Dominions thereunto belonging, and shall continue Inhabitants thereof, and such as are now in Service in her Majesty's Fleet or Army) shall be capable to inherit any Lands, Tenements or Hereditaments, within this Kingdom of England, or the Dominions thereunto belonging, or to enjoy any Benefit or Advantage of a natural born Subject of England; but that every such Person shall be from thenceforth, adjudged and taken as an Alien, born out of the Allegiance of the Queen of England, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in the same Manner the Succession to the Crown of England is now settled by Act of Parliament in England, in Case of Her Majesty's Demise without Issue of Her Body.

"And be it further enacted by the Authority aforesaid, that if any Person or Persons whatsoever, shall at any Time from and after the 20 of February 1704, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, convey or send, or cause to be conveyed or sent from any Parts or Place in England or Ireland, any Horses, Arms or Ammunition into the Kingdom of Scotland, every such Person or Persons shall forfeit the Sum of One Hundred Pounds, and treble the Value of such Horses, Arms or Ammunition, &c.

"And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, no great Cattle or Sheep shall be brought out of, or from the Kingdom of Scotland, into the Kingdom of England or Ireland, Dominion of Wales, or Town of Berwick upon Tweed, under the Penalty of forfeiting all such great Cattle or Sheep, to him or them who will seize or sue for the same, and also the full Value of such great Cattle or Sheep, &c. And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like manner as aforesaid, no Scotch Coals shall be imported out of the Kingdom of Scotland into the Kingdoms of England or Ireland, Dominion of Wales, or Town of Berwick upon Tweed, under the Penalty of forfeiting the Coals so imported; &c.

"And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, no Scotch Linen shall be imported or brought out of Scotland, into the Kingdom of England, Dominion of Wales, Town of Berwick upon Tweed, or Ireland, under the Penalty of forfeiting the said Linen, and double the Value thereof, &c.

"By these Clauses in the Statute 3rd and 4th of Anne, Chap. 7, the Landholders of England may easily perceive how the Trade between England and Scotland was circumscribed, when it was doubtful, whether or not, the desired Union could be effected;

and perhaps they will admire the Wisdom of the Parliament of England, in so closely interweaving *Matters of STATE with Matters of TRADE*, that the one cannot be separated from the other, without a great deal of rending and tearing; to which sort of Violence I am the more averse, upon considering that the main Intent and Meaning of this Law, with respect to *Matters of STATE*, was to secure to the illustrious HOUSE OF HANOVER, the Succession to the CROWN OF GREAT BRITAIN.

NUMBER XV.

THE desired Union being happily effected between the Two Kingdoms of England and Scotland, the latter thereby acquired from the former, an irrevocable Right to carry on those Branches of Trade with England, which are specified in the before recited English Law, and have in all Times, when permitted, been exceedingly beneficial to the People of Scotland; for according to the Computations already made in my Paper No. 6. upon Mr. Spruel's account of those Branches of Trade, the Articles of black Cattle and Sheep produced a Profit of Forty Thousand Pounds a Year to Scotland, and the Article of Scotch Linen vended by Pedlars, yielded a like Profit of One Hundred Thousand Pounds a Year more, exclusive of the Profit upon Scotch Coals imported into England.

The People of Scotland likewise acquired by the Treaty of Union, a Right to partake of the English Fisheries at Newfoundland, and in other Parts of the North American Sea.

They also acquired by the said Treaty, a Right of Trading, upon equal Terms, to the then established North American Colonies of New England, New York, Pennsylvania, New Jersey, Maryland, Virginia, and Carolina; likewise to the then established English Sugar &c. Colonies of Jamaica, Barbadoes, Antigua St. Christopher's, Nevis, Montserrat, Bahama Bermudas &c. and in fine to every other Colony, Factory or Fort, that now doth, or hereafter may, hoist a British ensign; excepting only such Places as are included in the Charters of exclusive Trading English Companies; and from these the other People of England likewise are excluded.

Such a numerous Train of Commercial Rights and Privileges did the People of Scotland acquire by the Treaty of Union with the People of England;

The Lords Commissioners for Scotland were indeed well aware of the great Wealth that would flow into their Country, from such truly important Acquisitions; and therefore in treating with the Lords Commissioners of England, about a temporary Exemption from several English Taxes, their Lordships, of Scotland, were pleased to express themselves in the following Words.

"But they do propose an Exemption from all other Burthens and Excises within Scotland for a competent Time, to be adjusted in the course of this Treaty; that the Subjects of Scotland may (BY THE BENEFIT ARISING FROM THE COMMUNICATION OF TRADE) be in a Capacity to bear a Proportion of OTHER Burthens and Excises— Printed Minutes, Page 28

But the Lords Commissioners for Scotland were treating with Peers and Commoners of England who had traced deep the Roots of EMPIRE, and clearly discerned the remote Causes of NATIONAL GREATNESS.

Their Lordships, of England, therefore pressed the Matter so far, that the Lords Commissioners for Scotland did at last acknowledge in the following Words, not only the full Importance of all the said Commercial Rights and Privileges, but even the Justice and the National Necessity of AN EQUALITY of all Taxes or other Burthens.

"That the Subjects of Scotland may by the Benefit of Trade be enabled cheerfully to bear an Equality OF ALL OTHER Burthens, WHICH will greatly advance a firm Union and Coalition of Affections and Interests between the Two Kingdoms", Printed Minutes, Page 30.

I mention these Things only to shew what Sentiments the Lords Commissioners for Scotland entertained concerning the national Value and Importance of all these Commercial Rights and Privileges, believing that their Judgment in relation thereto, will be most satisfactory in regard to Scotland; however, to make these Matters somewhat plainer, I shall briefly enumerate the principal Advantages resulting to the People of Scotland, from the Right and Privilege of trading (upon equal Terms with the People of England) to all the English Colonies, Factories or Ports in Africa or America, &c.

Before the desired Union was effected, the People of Scotland were supplied at Second-hand with English Colony Commodities, and consequently neither could purchase them so cheap, nor be able to re-export the same to foreign Markets, after supplying their own Country therewith; but since the said Treaty hath given to the People of Scotland, a Right of Trading to all the English Colonies, Fac-

ories or Ports, in Africa or America, they have purchased all sorts of Commodities from thence, at the first hand, as cheaply as this Nation is furnished with the same.

So that besides being supplied upon the best Terms at Home, they have thereby acquired an almost endless Variety of Means to carry on Trade abroad; which they may freely purchase with the Commodities and Manufactures of Scotland, in every Colony, Factory or Port where the same are marketable; and this, without being under any Obligation to take along with them one single Bale or Cask of English Woollen or any other Sort of Manufactures or Commodities.

The Whale-Fisheries in North America and Greenland, are opened to the People of Scotland, by various Bounties &c.

The Cod-Fisheries of Newfoundland, St. Lawrence, &c. are also open to them.

Their Herring Fisheries on the Coasts of Scotland are likewise supported by various Bounties &c.

Ship Timber, Cask, Pitch, Tar, Turpentine, Corn, Flour, Beef, Pork, Beaver and other Furs and Skins, &c. they may freely purchase in the Colonies of Canada, Nova Scotia, New England, New York, Pennsylvania and New Jersey.

The valuable article of Tobacco is also open to them the Colonies of Maryland and Virginia.

The thriving Articles of Rice and Indigo may freely be bought by them in Carolina.

The marketable West India Produce of Sugar, Rum, Melasses, Cotton, Coffee, Pimento, Mahogany, &c. they are at full Liberty to buy in the Islands of Jamaica, Barbadoes, Antegoa, St. Christophers, Nevis, Montserrat &c.

The Articles of Gum, Ivory, Gold-dust, Woods for Dyers Use, Negro Slaves, &c. they may freely buy on the African Coast, under the protection of our Forts or other establishments there.

In short, all these advantages, and the other Advantages arising to Scotland, from the Cattle, Sheep, and Linen brought into England, are by the Lords Commissioners for Scotland comprehended under the general Words—*Benefit arising from the Communication of Trade*; and it is such a Communication of Trade, as will no Doubt induce the Landholders of England to concur in Judgement with the said Lords Commissioners, about the Justice and the national Necessity of speedily having a suitable Communication of Taxes.

NUMBER XVI.

TO the preceding Account of the irrevocable Commercial Rights, Privileges and Advantages which the People of Scotland acquired by the Treaty of Union with the People of England, it will be necessary to add a brief Account of certain other Rights, Privileges and Advantages which the People of Scotland have derived from that parental Care wherewith the Parliament of Great Britain hath continually watched over their Welfare; for though these other Rights, Privileges, and Advantages immediately relate to the Constitution of Government and Civil Policy of Scotland, and therefore at first view may seem rather foreign to the present Purpose, yet, when the same come to be duly considered, it will most evidently appear, that the Manufactures and Trade of Scotland not only have been, but in each succeeding Year must continue to be, exceedingly benefited and increased thereby.

I do not by this mean to enter into a Detail of every civil Right, Privilege and Advantage which the People of Scotland, in common with the People of England, have derived from general Laws made since the Union to promote the Weal of both Nations, but only to point out various civil Institutions and Regulations for the Benefit of Scotland in particular, which the Parliament hath been pleased to enact and establish; the doing whereof appears to me the more necessary, when I consider how essential, upon the present occasion, it is, to shew that the English Nation, with its wonted Generosity, hath added to the stipulated Rights, Privileges and Advantages communicated to Scotland by the Union, a Parliamentary Acquiescence for a farther Communication of every Right, Privilege and Advantage resulting from the various civil Institutions and Regulations herein after mentioned.

By Statute 8th of Anne, Chap. 15, it appears that Noblemen, Barons and Freeholders in Scotland were obliged to attend the Lords Justiciary [Judges] of that Kingdom in their Circuits; which attendance is there declared to be burthenome and unnecessary; and it is thereby enacted that no Person whatsoever shall be obliged by himself, Tenants, or Servants, to attend the Lords Justiciary, either in going to, or coming from the Places where the Circuit Courts are held, except the Sheriff, or his Deputies, and their Officers.—By the same Statute, the exhibiting of Informations against Delinquents, by the Strefs and Porteous Roll, is declared to be both grievous and unnecessary, and therefore the same is thereby discharged, &c.

The abolition of these Gothic Customs in Scotland, is so evidently beneficial to the Manufactures and Trade thereof, that I shall only say, it prevents the Loss of much Time and Money to the People of that Kingdom in general, and relieves their Nobility from a Sort of Attendance more nearly related to

Despotism than to Liberty.

By Statute 20th, George II. Chap. 43, it appears that in many Parts of Scotland the Administration of Justice in Criminal Causes, was delegated to various Noblemen and Gentlemen, to whom the same descended along with their paternal Estates; inasmuch that Grants to hold Fairs or Markets did vest the Persons to whom the same were granted, and their Heirs, with Jurisdiction over the People who came there to buy or sell: and to shew what a Scourge those Heretable Jurisdctions were to the People of Scotland, I shall only recite one Clause in the said Statute, whereby several of them are permitted to remain, under certain Restrictions.

"Provided always, that the Power and Jurisdiction hereby referred to the Proprietors of Fairs or Markets, and of Coal Works, Salt Works, and Mines, or any of them, shall not extend, or be construed to extend, to continue or reserve to them, or any of them, any Power or Jurisdiction of trying, judging or determining, in any Case whatsoever, inferring the Loss of Life, or dismemberment."

From these terrible Abuses of Sovereign Power, the People of Scotland were not only relieved by the said Statute, but the Purchase-Money of so great a Blessing to them, amounting to above One Hundred and Fifty Thousand Pounds, was paid out of the Supplies of the Year 1747, for such is the Generosity of the English Nation towards the People of Scotland; and to prevent any Persons from explaining away that solid Generosity, by any Reference to the Union Treaty, I must beg Leave to tell all such Persons, that by the 20th Article of the said Treaty, as ratified by the Parliaments of England and Scotland, all Heretable Jurisdctions, &c. in the latter, are reserved to the Owners thereof, as Rights of Property; but it is not stipulated by whom, or in what Manner, those pernicious Rights, if taken away for the Benefit of Scotland, were to be paid for; and therefore, those who reap the Benefit, would have been to bear the Charge, of that Abolition, if the Generosity of the English Nation had not laid the Burthen elsewhere.

I shall not attempt to explain in Words, what vast and endless Advantages have accrued, and must in every succeeding Year continue to accrue, with rapid Increase, to the Manufactures and Trade of Scotland, by the said Abolition of Heretable Jurisdctions, &c. in that kingdom; because I am speaking in a Country where Liberty is every Man's Birthright, and where a bare perusal of these Hints about Heretable Jurisdctions will be apt to give every Man a strong Idea of what the People of Scotland owe to their being relieved from so great a Plague.

The last Article that I shall mention under this Head, is the Gothic Tenure of Lands, which in Scotland is called the Tenure of Ward Holding; but to avoid the using of many hard Words, it will be necessary to say that it is such a Tenure of Land as doth wholly, or in Part, require the Tenants to perform personal Services to their Land-Lords, instead of paying them Rents for the Lands held; and those personal Services did for the most Part consist in making War, or Rebellion, whenever their Land-Lords or Chiefs ordered them to take the Field, for either Purpose; though some Part of the Lands in each great Estate were at the same Time held by the Performance of other Personal Services, such as working for, or attending on their Chiefs, at certain Times of the Year, &c.

So that partly by military Operations, and partly by attending here, or running there, the Culture and Improvement of the Lands of Scotland were very much obstructed, and the People of that Kingdom prevented from increasing Manufactures and Trade to their full Extent; but from this slavish Tenure of Lands, the People of Scotland were also relieved, by Statute 20th of George II. Chap. 50, although neither this, nor any other of the Civil Institutions and Regulations herein mentioned, do constitute any Part of the Union Treaty with Scotland.

NUMBER XVII.

I AM now to shew what the Parliament of Great Britain hath done to promote the Fisheries and Linen, &c. Manufactures of Scotland, over and above the Performance of all those Matters and Things which are stipulated in the Treaty of Union; and upon this Occasion, I shall speak only of such Laws as are productive of Benefit and Advantage to the People of Scotland in particular, without taking notice of any other beneficial Laws from which the People of England have, in common with them, reaped an Equality of Advantage.

But in order to understand these Matters rightly, it will be necessary in the first Place, for the Land holders of England to consider that their Ancestors took Care to have the English Nation almost wholly supplied with Linen of their own, or their poor Neighbours, making; and that this Nation is in effect supplied with Linen in the same Manner now as formerly, although in fact there are immense Quantities of Foreign Linens yearly consumed in England, for those Linens are purchased with our Woollens, &c. which the Buyers thereof could not pay for by any other Means.

Upon this fundamental Principle, all our Laws relating to the Linen Manufactures and Linen Manufactures of every other Country are, or should be founded, and upon this Foundation the Linen Manufactures of Scotland and Ireland have been, are, and still should continue to be encouraged; observing from Time to Time, that the yearly Exports or Sendings of English Merchandize to those Countries, do nearly ballance the yearly Imports or Bringings of Merchandize from thence to England, to the End that the Encouragement so given, may not out-run the REASON of giving it.

For it is owing to a nice Adjustment of these Matters, by the Rates of Duty, Drawback, Bounty, &c. on Hemp, Flax, Yarn, and Linen of different Countries and Sorts, that the vast and yearly increasing English Consumption thereof, hath not lessened, but much increased the Exports of our Woollen manufactures; I shall therefore only say that the keeping up of those Exports depends, in this Respect, upon our buying Linen at the right Markets and in due Proportion, it being quite possible for this Nation, by doing otherwise, to decrease our Woollen Exports a Million or more yearly, without increasing its Consumption of other Country Linen.

Having thus briefly shewn, upon what Principle, and how far, the Linen Manufactures of Scotland ought to be encouraged on the Part of England, I shall now mention the several Encouragements which by a Parliamentary Acquiescence on Behalf of this Nation have accordingly been given for that Purpose.

And in order to shew these Encouragements in their true Light, it will in the first Place be necessary to say, that in the Year 1726 His Majesty King George the First wrote a most gracious Letter to the Royal Boroughs of Scotland, expressing a princely Concern for the Welfare of the People of that Kingdom, and intimating that several Sums of Money appropriated by the Union and by divers Acts of Parliament, for the Improvement of Fisheries and Manufactures in Scotland, had not been applied to those Uses for which they were principally intended: His Majesty likewise recommended to them in strong Terms the Consideration of those Improvements, and after pointing out the measures necessary to be previously taken by them, He was most graciously pleased to give them the following Royal Assurance.—“On Our Part, We assure you of Our Countenance and Encouragement in what you shall propose for the real good of your Country, consistent with the general Interest of Our united Kingdom.”—Given at Kensington 7th June, 1726, and countersigned, Holles Newcastle.

From hence it appears, that promoting the Welfare of Scotland consistently with the Welfare of England, was a Thing that English Generosity prompted this Nation to push forward, after it had for almost Twenty Years been impeded by Scotch Mismanagement; for the Money applicable to those Purposes, was regularly paid by England according to the Articles of Union, and between the Years 1706 and 1726 the Parliament passed a Number of Laws to regulate, encourage and improve the Fisheries and Linen, &c. Manufactures of Scotland.

I do not mention these Laws as Acts of Generosity towards Scotland, but only to elucidate the Mismanagement before-mentioned; for as to the Laws comprehended under this Head, they all carried Money along with them, to improve the Fisheries and Linen, &c. Manufactures of Scotland; and first of all, there is a Clause in the Malt-Tax Act ending 24 June 1727, whereby all Monies levied in Scotland by Virtue thereof, above Twenty Thousand Pounds clear Money, are appropriated to encourage Fisheries and other Improvements in Scotland; which Clause hath I think been continued in every yearly Malt-Tax Act from the Year 1727 to the Year 1763 inclusive, and it may well be imagined that those Clauses have afforded solid Encouragement to the Fisheries and Linen &c. Manufactures of Scotland.

By Statute 15 and 16 of George II. Chap. 29, a Bounty is granted on British Linens exported, amounting to about Ten per Cent. of their Value; and by Statute 18, George II. Chap. 25, other Bounties, somewhat less, are granted for a further Term.

By Statute 25, George II. Chap. 41, the Forfeited Estates of the late Simon Lord Lovat, John Drummond, George late Earl of Cromarty, and Archibald Mac Donald, together with the Barony of Strowan and other Lands forfeited in the Year 1690 by Alexan-

der Robertson, are all unalienably annexed to the Crown for ever; and the clear Rents and Produce of the same are thereby appropriated to the Purposes of civilizing the Inhabitants of the Highlands and Isles of Scotland, and of promoting among them, the Protestant Religion, good Government, Industry and Manufactures, and the Principles of Loyalty and Duty to His Majesty, &c. and to no other Use or Purpose whatsoever.

By Statute 26, George II. Chap. 20, The Bounty on coarse British Linens exported, is withdrawn as unnecessary, and Three Thousand Pounds a Year, for Nine Years, are thereby granted, out of the public Revenues raised in Scotland, for improving the Manufacture of coarse Linen in the Highlands.

By Statute 29, George II. Chap. 15, the Bounty on British Linens exported, is farther continued for Fifteen Years, with some Increase, amounting to above Ten per Cent. of their Value in the whole.

On the 12th of April 1759, the Sum of Sixty nine Thousand &c. Pounds was granted by Parliament to pay the Debts upon the forfeited Estate of John Drummond: and on the 13 of May 1760 the farther sum of Two Thousand Five Hundred Pounds was granted for the same Purpose: by Statute 2, of George III. Chap. 17, there also was granted the Sum of Thirty Eight Thousand &c. Pounds, to pay the Debts upon the forfeited Estate of the late Simon Lord Lovat; so that upon the Whole, the Grants to pay Debts on these forfeited Estates, amount to about One Hundred and Ten Thousand Pounds, and the clear Rents and Produce of these and the other before-mentioned Forfeited Estates are all appropriated to encourage Industry, Manufactures, &c. in Scotland, as afore said.

Some other Matters might be added under this Head, but they are less material, and would require more Explanation than the Brevity of these Observations will admit of.

NUMBER XVIII.

THE next Thing to be laid before the Landholders of England, is, a State of the Taxes of both Kingdoms.

LAND-TAX.

By the Ninth Article of the Treaty of Union it is stipulated, that whenever the Sum of One Million, Nine Hundred Ninety Seven Thousand, Seven Hundred and Sixty Three Pounds, Eight Shillings, and Four Pence Halfpenny, shall be raised in England by a Land-Tax; Scotland shall be charged by the same Act with the farther Sum of Forty Eight Thousand Pounds, free of all Charges, as its Quota to such Tax; and proportionably for any greater or lesser Sum raised in England as afore said.

So that the People of Scotland never are to contribute quite Six Pence in the Pound towards any Sum raised by a Land-Tax in Great-Britain; although the People of England have voluntarily, and so generously contributed to raise the Value of the Lands of Scotland, by the various Civil Institutions and Regulations, and by the many pecuniary Encouragements, which are mentioned in my two last Papers, No. 16 and 17.

HOUSE AND WINDOW-TAXES.

By the Eleventh Article of the Union-Treaty, Scotland was exempted from Taxes on Houses and Windows until the 1st of August 1710; but from that Time hath been liable to pay equally with England, although the Parliament hath been pleased to make these Taxes unequal, by laying less upon Scotland than upon England; I am therefore to shew wherein that Inequality consists; and upon looking into the several Laws, whereby Taxes have been laid upon Houses, Windows or Lights in Great Britain, since the Year 1710, I find that by Statute the 20th of George II. Chap. 3, Scotland is not charged with the yearly Duty of Two Shillings a House, thereby laid upon every House in England.

MALT-TAXES.

By the 14th Article of the Union, Scotland was exempted from the Malt-Tax during the War that was ended by the Treaty of Utrecht in 1713; but from that Time hath been liable to pay equally with England, and was from Year to Year accordingly charged with the usual Duty of Six Pence a Bushel, until the 24th of June 1725; from which Day to this present Year, the People of Scotland have paid only Three Pence per Bushel, while the People of England have been paying Six Pence per Bushel, for the Tax that is yearly laid upon Malt; and I find the Case to be the same in relation to the Additional Duty that was laid upon Malt, by Statute 33d of George II. Chap. 7, for England is thereby charged Three Pence a Bushel, and Scotland with only Three Halfpence a Bushel.

ALE AND BEER-TAXES.

By the Treaty of Union, as first concluded by the Commissioners for both Kingdoms, these Taxes were to have been equal; for the Lords Commissioners of England so clearly foresaw the prejudicial Consequences, which sooner or later would be brought upon our Manufactures and Trade, by any long enduring Inequality of Taxes upon the common Necessaries of Life, that they neither would, nor did consent to any such Thing; well knowing that the lighter loaded Commodity or Manufacture would be first at Market and

soonest sold: however, the Parliament of England thought fit to assent to the Inequality proposed in these Taxes by the Parliament of Scotland.

It will therefore be necessary to say, that by the Seventh Article of the said Treaty, it is stipulated that the Barrel of Ale or Beer, containing 34 Gallons English Measure, amounting to Twelve Gallons Scots present Measure, should not in Scotland be charged with more than Two Shillings, on account of the then subsisting Excise on each Barrel of Ale or Beer in England, which was Four Shillings and Nine Pence per Barrel; so that the Manufactures and Trade of England are loaded by this Means, with 2s. and 9d. per Barrel of Ale or Beer, more than can be laid upon the Manufactures and Trade of Scotland, until the Expiration of those English Duties, which constitute that 4s. 9d. per Barrel; all of which are, I think, laid for long Terms of Years, and not near expiring.

As to other Duties which have since been laid upon Beer and Ale, Scotland is liable to pay equally with England, and was accordingly charged, by Statute 8 of Anne, Chap. 7, with the additional Duty of Three Pence thereby laid upon each Barrel of Ale or strong Beer brewed for Sale; though even this small Addition seems to be discharged in Scotland, by a Clause in the annual Malt Tax Act ending 24 June 1727, Statute 12 of George I. Chap. 4; for it is there said, that Ale brewed in Scotland, during the Continuance of 3d. a Bushel Duty on Malt there, shall be chargeable with no higher Excise than Two Shillings a Barrel; and by Statute, 1st of George 3, Chap. 7, which lays an additional Duty of Three Shillings per Barrel on Strong Beer and Ale in England, only Eight Nineteenths of Three Shillings per Barrel are thereby laid in Scotland; so that upon the whole of these Taxes, there is a very great Difference between English and Scotch Taxations upon Strong Beer and Ale, as will more plainly appear by the following State thereof, made for one Barrel and reckoning only three Bushels of Malt.

	England.	Scotland.
Malt Tax, usual	0 1 6	0 0 9
new	0 0 9	0 0 4½
Beer Tax, at Union	0 4 9	0 2 0
8 Anne	0 0 3	0 0 0
1 Geo. 3.	0 3 0	0 1 3½
Totals	£ 0 10 3	0 4 5
Difference per Barrel		0 5 10

So that the Manufactures and Trade of England are, by this Inequality in the Malt and Beer Taxes, loaded with more than a double Burthen, comparatively with Scotland, although by the Seventh Article of the Union, the stipulated Inequality of these Taxes is not more than Two Shillings and Nine Pence per Barrel, in the Rate of Taxation; with the farther Inequality of near One Third Part in the Measure; for I have some Reason to believe that Eight Gallons and a Half Scots Measure, are nearly equal to Thirty four English Gallons Ale Measure, although 12 Scots Gallons are by the Union deemed equivalent to 34 English Gallons; but Two Pence Sterling per Scots Gallon, was the Duty payable for Ale in Scotland, before the Union, and by thus reckoning 12 Scots Gallons equal to 34 English Ale Gallons, no higher Duty was by the Union brought upon Ale in Scotland, until the before-mentioned additional Duties were laid by the Parliament of Great Britain.

But even these Inequalities, great and alarming as they are, fall much short of the Inequality between the English and Scotch Prices of Malt-Liquors; for it appears by the Seventh Article of the Union Treaty, that Ale and Strong Beer were then meted in Scotland at Two Pence the Scots Pint [making almost Five English Pints] including Duties and the Retailers Profits; and it also appears by a Clause in Statute 12 of George I. Chap. 4, that the Retail Price of Ale in Scotland, was then fixed at less than Two Pence Farthing the Scots Pint; so that the Manufacturers of Woollen, Linen, Silk, Lea, ther, Plate, Copper, Brads, Iron, Tin, Wood- &c. and all other Sorts of working People in Scotland, are supplied with Malt Liquor at about One Fourth Part of the Expence, Man for Man and Pint for Pint, that the like Sorts of Manufacturers and working People in England have to pay out of their Wages for that great Necessary of Life.

And yet for all this, Scotland is, by the Sixth Article of the Union Treaty, to have the same Allowances, and Drawbacks, &c. as England; Eight Shillings per Barrel are therefore to be allowed for each Barrel of Scotch Ale or strong Beer exported as Merchandize, just as if the same were English Ale or Beer; although England pays for Duties thereon, as above stated, 10s. 3d. per Barrel, and Scotland pays only 4s. 5d. per Barrel!—into such nationally dangerous Circumstances, have these unstipulated Inequalities of Taxes brought the English Nation.—

[To be continued.]

